

So, while we may need to borrow more money to meet our needs before this crisis is over, it is crucial that we keep that borrowing as low as possible and only spend that which is absolutely necessary.

That is why the Senate is so focused on conducting oversight of the money we have already provided. Seeing how and where those funds are used will give us a better sense of where we spent sufficiently and where more money may be needed.

We are also, as I said, looking at what we can do to help families and businesses that does not involve spending a lot of taxpayer dollars. While my friends across the aisle generally seem to regard money or a new government program as the solution to every problem, the truth is, there are a lot of things Congress can do without spending trillions of taxpayer dollars or setting up new government bureaucracies, everything from making permanent reforms to make telehealth more accessible to shielding responsible businesses from frivolous litigation.

I have three tax bills that I have introduced this Congress that would help Americans during and after the pandemic. One of these bills is my Mobile Workforce State Income Tax Simplification Act, which I introduced last year along with Senator SHERROD BROWN.

In our economy, substantial numbers of workers travel to different States for temporary work assignments on a regular basis, and they end up subject to a bewildering variety of State laws governing State income tax.

Our legislation would simplify things for both workers and employers by creating an across-the-board tax standard for mobile employees who spend a short period of time working across State lines. It would ensure that States receive fair tax payments while making life a lot easier for workers who travel to different States for work.

While this legislation is good tax policy, generally—we have needed clear rules of the road for out-of-State workers for a while—it has particular relevance in the age of coronavirus.

The Governor of New York has made it clear that he is looking to cash in on the pandemic by subjecting doctors and nurses who cross State lines to voluntarily work in New York to New York's income tax.

We need to make sure that medical professionals who traveled to other States to help fight the coronavirus aren't rewarded with big tax bills. Another tax bill I introduced last year that has particular relevance in the age of coronavirus is my New Economy Works to Guarantee Independence and Growth Act. We always have an acronym around here. It is called the NEW GIG Act.

The last decade or so has seen the rise of the gig economy—services provided by individuals through apps and websites like Uber, Lyft, TaskRabbit, Instacart, Postmates, and many oth-

ers. A lot of us have relied on these workers during the pandemic to provide food and grocery delivery. But these gig economy arrangements stretch the boundaries of current tax law.

During the pandemic, companies who have wanted to provide additional benefits to workers—from personal protective equipment to financial assistance—have hesitated to do so for fear that their actions would accidentally reclassify their workers from independent contractors to employees. That would mean the end of this kind of work for a lot of people who rely on it for the income and flexibility it provides.

My NEW GIG Act updates our tax law to provide clear guidance on the classification of this new generation of workers. It will ensure Lyft drivers, Postmates, Taskers, and others are treated as independent contractors for purposes of tax law if they meet a set of objective criteria.

My bill will allow companies to provide support to workers to help them stay safe during the pandemic without jeopardizing these individuals' status as independent contractors. And it will ensure that the valuable services these individual provide will remain available to the Americans who are increasingly reliant on them.

In addition to the NEW GIG Act, I also introduced the Digital Goods and Services Tax Fairness Act last month. This legislation, which I introduced with Senator WYDEN, is designed to prevent consumers from being faced with multiple taxes for downloading digital products.

Over the past few months, I imagine a lot of Americans have purchased new books to read on their Kindle or a new television series to watch. But what many Americans don't know is that, right now, a digital purchase of a book or television series could hypothetically be taxed in up to three States, depending on the circumstances of the purchase.

With States likely looking to find new revenue in the wake of declining receipts during the pandemic, there is a real danger that Americans could see multiple States' worth of taxes on their digital purchases. The Digital Goods and Services Tax Fairness Act would provide "rules of the road" for taxing digital goods and services and ensure that digital purchases could be taxed in only one State—the State in which the consumer resides.

It would also prohibit States and local governments from taxing digital goods at higher rates than tangible goods. In other words, under our bill, that season of "The Office" you want to buy digitally couldn't be taxed at a higher rate than if you were purchasing the season on DVD.

These tax bills are just some of the ideas Republicans are putting forward that would help Americans without spending trillions of additional taxpayer dollars. I am working on mul-

tiples other measures to help Americans in the wake of the coronavirus. For example, the CARES Act, our largest coronavirus response bill to date, included a temporary version of legislation I introduced with Senator WARNER that allows employers to contribute up to \$5,250 tax-free to help pay down their employees' student loans.

This is a win for employees, who can receive help with burdensome loan payments during a time when multiple Americans' finances are stretched thin. And it is a win for employers, who have a new benefit to offer to help attract talented employees as they seek to build their businesses back up after the past few months of COVID-related challenges.

I am hoping that we can make this legislation permanent before the end of the year. As I said earlier, if we need to provide additional coronavirus funding, we will. But we need to make sure we are only providing what is genuinely necessary because today's young workers, and our children and grandchildren, will be paying the price for the debt we are amassing.

I am committed to supporting legislation that will help Americans get through this crisis while minimizing the burden on future generations. My tax bills are one example of this kind of legislation. I look forward to working with my colleagues to advance them in the U.S. Senate.

I yield the floor.

The PRESIDING OFFICER. The Senator from Washington.

REMEMBERING GEORGE FLOYD

Ms. CANTWELL. Mr. President, I come to the floor today after my colleagues have held a moment of silence for the passing of George Floyd. His family should not be preparing for his funeral today. All Americans, regardless of race, ethnicity, religion, gender, or sexual orientation, deserve to have equal protection under the law.

It is time that we not just speak out about injustice; it is time that we pass new Federal laws to protect the civil liberties of U.S. citizens and protect them from these injustices. What is our role here in the U.S. Senate? I believe it comes to passing new laws for those Federal protections.

The U.S. Attorney General is the top law enforcement of our country. He directs and supervises U.S. attorneys that prosecute Federal crimes.

The Attorney General is supposed to make sure that citizens in our country have equal protection of the law. He is supposed to uphold the Fourth Amendment protections against unreasonable seizure and the Civil Rights Act, that protects against excessive use of force by police.

It is not about calling out the military. It is about protecting the civil liberties of our U.S. citizens. He is supposed to enforce 18 U.S. Code Sec 242, which prohibits the deprivation of rights under the color of law. It criminalizes abuse by police.

The U.S. Department of Justice Civil Rights Division is supposed to step in

when police departments have serious abuses. The Civil Rights Division is responsible for enforcing Federal prohibitions on patterns or practices of policing that violate the Constitution or other Federal laws.

It conducts investigations of allegations of systemic police misconduct and reaches comprehensive agreements on reforms that are needed to restore effective policing and trust with communities. If it cannot reach an agreement, the Division will bring a Federal lawsuit to compel the needed reforms.

Yes, we have something to do here in Washington.

Throughout U.S. history, the Civil Rights Division has played a major role in a number of critical cases, including the prosecution and murders of Medgar Evers and Dr. Martin Luther King.

Yes, we have something to do here in Washington.

The Obama administration made policing reform a priority. The Civil Rights Division was active in helping oversee pattern and practices of police department abuses and entered numerous consent decrees with Seattle, with New Orleans, on Ferguson, with Baltimore, and with Cleveland.

Why? Because we had cases that needed that Federal oversight. We saw that there were abuses of use of force across the country, including even in my home State, that we needed to address.

In 2006, Otto Zehm, a man with developmental disabilities, was wrongly accused of stealing money from an ATM. Mr. Zehm was improperly hog-tied by police, placed on his stomach, and he died from lack of oxygen to his brain. As he was dying, he said, "I was just on my way to get a Snicker bar."

It breaks my heart that somebody with disabilities was treated this way. There was a Federal indictment in this case and the police officer was found guilty of excessive use of force, lying to investigators about the confrontation. As a result of a civil case, the Spokane police were required to receive special training on interaction with mentally ill suspects and detainees.

In 2010, John T. Williams, a Native American, a seventh-generation woodcarver who used his knife to make street art, was fatally shot seven times in the back by Seattle police. He had hearing difficulties and mental health challenges. Literally, he was just carving in one spot and decided to move across the street to another spot. When he didn't respond to the officer, he was shot and killed. The officer who killed Mr. Williams wasn't charged, but the U.S. Department of Justice did investigate and found that there was a pattern and practice of abuse by Seattle police.

The U.S. Department of Justice and Seattle agreed on a consent decree, which required a number of reforms.

And now, just recently, an African American named Manuel Ellis died from respiratory arrest due to physical

restraint by a Tacoma police officer. This just happened in March of 2020. Meth and an enlarged heart contributed to his death, but the Pierce County medical examiner ruled his death a homicide, and his case is under investigation.

All of these issues in the State of Washington led our citizenry to have a debate about this. In 2018, 62 percent of Washington voters approved ballot initiative 940. It required de-escalation. It required training for police officers to understand how to help and deal with the public. It mandated first aid to a victim of deadly force, and it required an outside investigation into the use of that deadly force.

It also removed the requirement that prosecutors prove malice to hold police officers criminally liable for use of deadly force. And that continues to need improvement in our state.

These were steps in the right direction, but these events in the last several weeks have showed us that it is not time to step back from this issue; it is time to pass new Federal legislation.

Under the Trump administration and Attorney General Barr, the U.S. Department of Justice Civil Rights Division police practices group has been reduced to half. It has not opened a major pattern-or-practice investigation of police departments' violation of civil and constitutional rights. President Trump and his administration have pulled back from Department of Justice's important oversight role, at a time we can see that we need more of a Federal role, not less.

In November 2018, then-Attorney General Jeff Sessions changed the Department of Justice policy to make it even harder for the Department to perform its oversight role of our police departments. He made it harder for the Department of Justice to reach dissent decrees with State and city governments and limited the reforms that they could require.

The Trump administration has shown that it isn't interested in the community policing programs that have shown success in the past. There are numbers that statistically show that better investment in community policing helps us lower the crime rate.

In 2017, the Trump administration led the U.S. Department of Justice to significantly scale back on the Obama-era program called Collaborative Reform Initiative, which provided support to improve trust between police and communities. And under the Trump administration, it no longer strongly supports consent decrees, which have been so helpful in holding local cities and police departments accountable for civil rights abuses.

The Trump administration tried to defund the Office of Community Policing and Services Program. Thank god our colleagues have refused that. This provides important Federal funding help hire community policing and officers and to provide technical assistance.

I think this stands in stark contrast to President Obama, who requested that the COPS program be funded each year in his budget request.

But all of this brings us to where we are today. What the citizenry of the United States of America is telling us is that we need better laws on the books. I believe we need to act here. The death of George Floyd has shown us that there is a clarion call and a need for more Federal action.

I believe in these things: I believe that we should have a prohibition on chokeholds and knee restraints that cut off oxygen to the brain.

I believe that we should, just like the State of Washington, provide for more Federal support for de-escalation training.

I believe in establishing a Federal standard for the use of body cameras, and when they should be mandatory, because I think they should be, and making sure that what happens to the video is available, and that the public knows and understands what is happening.

I believe in requiring an independent investigation, just like we did under State statute—and by the way, that initiative that was voted on, with some of these provisions in them, in the State of Washington, and received 60-percent approval from the Washingtonians of our State. Why? Because they believe these things are essential. The Duckworth bill provides for an independent investigation when deadly force has been used, and we should be making this the Federal law of the land.

And we need to provide more support for community policing, and not just the dollars but accountability for when and how the dollars are used, so the community knows exactly what is going on with the Federal dollars for community policing.

And we need to require the Attorney General and Assistant Attorney General, who lead the USDOJ Civil Rights Division, to vigorously identify and end patterns and practices of abuse in police departments and seek penalties for those who haven't.

I suggest a Federal audit every year where there are practices and patterns of abuse and give us the information so that we in Congress can also help in holding those accountable for not meeting the Federal standards of upholding citizenries' civil rights.

And we need to create a clear Federal standard on the use deadly force, just like the Washington State voters did when they passed legislation. Whether we do it like the Washington voters in ending the defense on malice, or whether we look at what my colleagues Senator BOOKER, HARRIS, and MARKEY have suggested, let's have that debate.

I am ready to say to my side of the aisle: Let's get these issues—I mentioned seven of them—let's get them out here. I am asking my colleagues on this side of the aisle: let's engage on this Federal debate and show the citizenry of America that we hear them.

Let's not also just be deaf to the plight and fate that our officers are dealing with every day on the streets of America. We need more funding to help our police departments. We definitely, in some cases, need additional pay. But for this, we also need to deal with our housing crisis, our mental health crisis, our opioid addiction crisis. So many of our men and women in blue are policing our streets not for crimes but for dealing with the population that is living on the streets. We need to do better here than to short-change them and to not help—not to help correct these situations that have now become day-to-day tasks in what has never been part of the law enforcement effort.

I ask my colleagues, let's put our differences aside to get real action on these. There is a Federal role on civil rights enforcement. Let's take that role seriously, let's respond to the death, and do something about it. I know that the best way to honor George Floyd today would be to help pass the laws that help protect the citizenry of our State. We are a great country, and we can do better by meeting this challenge.

I yield the floor.

The PRESIDING OFFICER. The Senator from Texas.

Mr. CORNYN. Mr. President, I ask unanimous consent to complete my remarks before the vote.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### RUSSIA INVESTIGATION

Mr. CORNYN. Mr. President, yesterday the Senate Judiciary Committee held our first oversight hearing to learn more about the origins and evolution of the counterintelligence investigation known as Crossfire Hurricane, opened in July of 2016 against a Presidential candidate and his campaign team. I asked Rod Rosenstein, the former Deputy Attorney General, if he knew of a precedent for active FBI investigations against both nominees of the major political parties for Presidential campaign, and he said: No, there is no precedent.

The FBI is not supposed to be involved in our elections and in our politics. Yet you recall what happened on July 5, 2016. Director James Comey held another unprecedented event—a press conference—at which he said that no reasonable prosecutor would prosecute Secretary Hillary Clinton for a crime but then proceeded to detail derogatory information—information that was not his to release but was supposed to be part of a confidential investigation.

Under our system of justice, the FBI is supposed to investigate crime, and then the Department of Justice makes the charging decision. That is when things become public. Yet, when the FBI decides there is not enough evidence to support charging, it doesn't hold a press conference and disparage the character and reputation of the person it is investigating.

I don't know whether Director Comey had an impact on the 2016 election, but I do know what he did was wrong, and, yesterday, Deputy Attorney General Rosenstein confirmed his memo to then-Attorney General Jeff Sessions, which was then attached to Jeff Sessions' letter to the President, recommending that Director Comey be terminated as the FBI Director. The reason was not because he had made a mistake but because he had failed to see the error of his ways and was likely to repeat them again.

The Deputy Attorney General is supposed to be the supervisor for the FBI, and while the chain of command is pretty clear in criminal cases, in this species of investigation known as counterintelligence, which is not primarily to investigate crimes but to investigate security threats to the United States, there was no chain of command. The FBI was running rogue under Director Comey, along with some of the things we have learned about with regard to Director McCabe, Peter Strzok, Lisa Page, and others.

It is really important that we not only make sure we understand what happened—that it was unprecedented and negatively affected Hillary Clinton's campaign—but that it also negatively affected Donald Trump and his campaign, and this investigation continued long after he became President. It resulted in the appointment of a special counsel, who ended up with no evidence with which to charge the President with any crime.

We can't have the FBI interfering with our elections. Yes, it needs to investigate counterintelligence threats to the United States, and it needs to investigate crimes, but it should not be a primary actor in that process, in the public process, by which we elect Presidents. It needs to stay in its particular lane and not become a partisan, in effect, affecting the outcome of Presidential elections, all of which is to say that the investigation the Committee on the Judiciary began yesterday is very, very important. One thing we must make sure of is that this never happens again, and the only way we can make sure it never happens again is to make clear what did happen and where the train went off the rails.

The last 3½ years have been primarily occupied with this so-called investigation into President Trump and his campaign, then the appointment of a special counsel, and 2 years of Director Mueller's investigation as special counsel. Then what followed that was impeachment. Think of all of the opportunity costs associated with that, the time we could have and should have spent on doing things which would have impacted the quality of life of the American people—improving access to healthcare, creating economic opportunity, enhancing our national security. These are things we were not doing because we were preoccupied with these bogus investigations and the media leaks by the people who knew better.

ADAM SCHIFF and the House Permanent Select Committee on Intelligence took a lot of sworn testimony during their "investigation." Now that it has been declassified, we know that none of the witnesses—mainly Obama-era officials—knew of any evidence of coordination, cooperation, or collusion with Russian authorities—none of them. Yet ADAM SCHIFF and others on the House Permanent Select Committee on Intelligence had the temerity to go to the microphones and say there was rampant collusion, conspiracy, and collaboration—just bald-faced lies. Of course, the American people didn't know that. We didn't know that because those allegations were reported in the press, and they led into this narrative which has so dominated us over the last 3½ years, only to find there was no basis for it.

Suffice it to say that the investigations that are being conducted by the Committee on the Judiciary and by the Committee on Homeland Security and Governmental Affairs, led by Chairman JOHNSON, I think, are very, very important. The facts will come out. We know that Attorney General Barr has deputized Mr. Durham, a U.S. attorney, to see whether there is evidence of chargeable crimes, because there needs to be accountability.

#### AMERICA'S SPACE PROGRAM

Mr. President, let me just on, maybe, on a happier note, talk about another event. We need a little good news, a little hope, a little optimism in America these days.

Last weekend, America's space program made history with the successful SpaceX crew Dragon launch. It was nearly a decade ago that American astronauts in American rockets were launched into space from American soil. I mean, until last weekend, we were literally captives of the Russians in their providing the rockets or the rides we needed in order to get to the International Space Station. Yet that is not the only reason this launch was so significant. It marked the first time that our astronauts launched in a commercially built and operated spacecraft. I must say that it looked pretty slick to me.

As we work to ensure our country remains a leader in human spaceflight, partnerships between the public and private sectors are going to continue to be very important. That is why NASA established a commercial crew program to link the brilliant minds at NASA with those innovative companies like SpaceX, and this launch gave us just a glimpse into how those partnerships will lead us in the future.

I remember the launch of the Apollo 11 mission almost 51 years ago, and I remember seeing the photos of the astronauts in the command module. They wore bulky space suits, and the surrounding walls were completely covered with switches and dials and buttons. To be honest, not much changed over the next several decades. Even with the last launch on American soil